

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016
FOR
ABERCHIRDER HORTICULTURAL SOCIETY

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FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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ABERCHIRDER HORTICULTURAL SOCIETY

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

DIRECTORS:

Mrs A A Wilson
J G Bowie
F J Durno
Mrs M Duguid

SECRETARY:

Mrs S Smith

REGISTERED OFFICE:

51-53 High Street
TURRIFF
Aberdeenshire
AB53 4EJ

REGISTERED NUMBER:

SC342943 (Scotland)

ACCOUNTANTS:

Bain Henry Reid
51-53 High Street
Turrieff
AB53 4EJ

ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2016

	Notes	2016 £	2015 £
CURRENT ASSETS			
Debtors		151	984
Cash at bank		<u>19,492</u>	<u>15,462</u>
		19,643	16,446
CREDITORS			
Amounts falling due within one year		<u>(3,520)</u>	<u>(3,444)</u>
NET CURRENT ASSETS		16,123	13,002
TOTAL ASSETS LESS CURRENT LIABILITIES		16,123	13,002
RESERVES			
Other reserves		39,360	39,360
Income and expenditure account		<u>(23,237)</u>	<u>(26,358)</u>
		16,123	13,002

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 June 2017 and were signed on its behalf by:

J G Bowie - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents sale of goods, admission charges and income from fundraising activities.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

2. **CALLED UP SHARE CAPITAL**

The company has no share capital as it is limited by guarantee.

3. **SHARE CAPITAL**

The company has no share capital as it is limited by guarantee.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.